विवरण-II

लेखा परीक्षा किए गए संगठन	लेखा परीक्षा की तारीख	लेखा परीक्षा दल का नेता
1. भारत का महा वाणिज्य दूतावास कराची	5-12-89 से 11-12-89	श्री ए० एच० जंग, प्रधान निदेशक
2. आई.ए.सी. कराची	12-12-89 से 18-12-89	
3. भारतीय दूतावास इस्लामाबाद	19-12-89 से 29-12-89	
4. इंडियन एयरलाइन्स लाहौर	30-12-89 से 7-1-90	
1. भारतीय दूतावास टोकियो	7-5-90 से 16-5-90	श्रीमती ए० पी० आहलूवालिया, प्रधान निदेशक
2. पर्यटन कार्यालय कराची	17-5-90 से 18-5-90	
3. भारत का महा वाणिज्यक दूतावास कोबे	21-5-90 से 25-5-90	
4. भारतीय दूतावास बीजिंग	28-5-90 से 1-6-90	
5. भारतीय दूतावास उलान बतोरे	5-6-90 से 9-6-90	

Examination for senior auditors

526. SMT. SATYA BAHIN: Will the Minister of FINANCE be pleased to state:

(a) whether any incentive examination was conducted in the month of April, last year for Seniar Auditors in the office of Director of Audit, Central Revenue, New Delhi; and

(b) if so, what is the number of auditors belonging to the scheduled castes and scheduled tribes who appeared in it and how many of them had passed the examination?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): (a) Yes, Sir. An incentive examination for senior auditors belonging to the Offices of the Principal Directors of Audit, Central Revenues I & II and the Comptroller and Auditor General of India was conducted in April, 1990.

(b) 27 candidates belonging to the Scheduled Castes and Scheduled Tribes appeared in the examination, out of which 12 passed.

Books of accounts of Industrial Houses over seen by Tax Department

527. SHRI JAGESH DESAI: Will the Minister of FINANCE be pleased to state:

(a) the number of big industrial houses whose books of accounts have been overseen by the Income-Tax Department during the current year upto 31st January, 1991; and

(b) what is the amount of concealed income detecated by overseeing their accounts?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): (a) The Directorate of Income-tax (Special Investigation) has overseen the assessments of a few selected cases belonging to 14 industrial houses during the current year upto 31-1-1991. However, the books of accounts of these industrial houses are not overseen by the Directorate.

(b) The amount of concealed income detected in the cases overseen by the Directorate of Income-tax (Special Investigation) cannot be

quantified as the investigations are still going on and the actual amount can be determined only after the assessment orders have been passed.

New format for preparing Bank Accounts

528. SHRI GURUDAS DAS GUPTA:
SHRI CHATURANAN MISHRA:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Department of Banking has issued a new format for preparing bank accounts from April this year; and

(b) if so, what are the details thereof?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): (a) Government have issued a notification on 18th January, 1991 giving notice of its intention to modify the formats of Balance Sheet and Profit & Loss Account of commercial banks after expiry of three months from the date of the publication of the notification.

(b) The proposed formats would have *inter-alia* the following features:

(i) They will give a true picture of both income and expenditure;

(ii) They will ensure uniformity in the classification of various items of assets and liabilities as well as income and expenditure; and

(iii) They will include statements on accounting policies to facilitate easy understanding.

Fraud cases in Nationalised Banks

529. SHRI GURUDAS DAS GUPTA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the number of cases of frauds in nationalised banks has increased of late; and

(b) if so, what action is being taken to check the same?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): (a) Information in respect of number of cases of bank frauds in India as reported to Reserve Bank of India by 28 publis setor banks during the last four years, irrespective of the date of occurrence of such frauds (given below) indicates that the number of cases have not increased.

Year	No. of frauds
1987	1902
1988	1837
1989	1586
1990	7630

(Dara provisional)

(b) Reserve Bank of India and Government have been monitoring the siuation on a regular basis. In order to make the vigilance machinery more effective, it has been decided to appoint Chief Vigilance Officers from outside the particular bank. Preventive and detective vigilance work have been emphasised in the meetings of Chief Vigilance Officers. Banks have books of instructions indicating precautions/checks which their staff should observe to prevent occurrence/recurrence of frauds. Banks are taking steps to strengthen the control mechanisms including the internal audit/inspection machinery and to make them effective so as to eliminate the scope for frauds and malpractices. Banks have been taking a serious view of the irregularities committed by their employees and initiate action to inflict punishment befitting the seriousness of irregularities on the delinquent employees. They have been taking steps to ensure quicker disposal of departmental enquiries. Banks have reviewed and revamped